

Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claim 1 (currently amended). A method of managing risk in a security that is based on the prospective income of a performer, the method comprising:

a) defining employing a first processing circuit to define an asset value based on the prospective income of the performer, the asset value defining a security value;

b) defining a minimum acceptable final valuation;

c) establishing a first account; and

d) receiving into the first account funds in an amount

approximately substantially equal to or greater than the minimum acceptable final valuation, said funds resulting from sale proceeds of the security instruments having a value based on the asset value; and

e) making excess funds available to the performer, said excess funds including sale proceeds exceeding the minimum acceptable final valuation.

Claim 2 (original). The method of claim 1 wherein the minimum acceptable valuation is equal to the asset value.

Claim 3 (new). The method of claim 1 wherein the prospective income constitutes professional sports income.

Claim 4 (new). The method of claim 1, wherein the prospective income includes a predetermined base income and contingent income.